

TO FURTHER SIMPLIFY THE SYSTEM OF DEPOSIT OF NATIONAL COLLECTIONS TO THE TREASURER OF THE PHILIPPINES ACCOUNT WITH AUTHORIZE GOVERNMENT DEPOSITORY BANKS

BOT DEPARTMENT ORDER NO. 52-96, May 22, 1996

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I.

GENERAL PROVISIONS

1. National Collecting Officer (NCO)/Local Treasurer (LT) shall deposit daily their collections for the day into the interest earning Savings Account of the Treasurer of the Philippines (TOP) with Authorized Government Depository Banks (AGDBs) to which they are accredited by the Treasury Fiscal Examiner (TFE) of the Bureau of the Treasury (BTr).
2. NCO/LT shall accomplish the AGDB deposit slip in triplicate. The deposit slip shall pertain to collections of one date. Any collection after a deposit had been made, shall be deposited on the next banking day. A List of Collections (LC) (sample form attached as Annex A) shall be attached to the deposit slip copy for the TFE.
3. The deposit shall be maintained in the Savings Account of the TOP for a maximum of five (5) days counted from value date (deposit date). Failure of an AGDB to value the deposit on deposit date shall subject that AGDB to a penalty rate equivalent to one (1) percent of the amount of deposit for everyday of delay in value dating the deposit on deposit day.
4. The BTr-CO, based on AGDB branch validated deposit slip, shall notify the AGDB Head Office (HO) of total deposits in TOP account in that Bank for a given day.
5. AGDBs shall validate the BTr-CO notice not later than day two (2) of deposit value date for collections deposited with AGDB branches in Metro Manila, and not later than Day three (3) of deposit value date for collections deposited with AGDB branches outside Metro Manila.

II.

DEFINITION OF TERMS

"Authorized Government Depository Banks" refer to a bank the majority capital stock of which is owned by the Government, its instrumentalities and/or government owned or controlled corporation.

"National Collections" refer to all fees, charges, assessments, and revenues collected by departments, bureaus, offices or agencies in the exercise of their functions, at such rates as are now or as may be approved by the Secretary concerned, for remittance to the National Treasury for credit to the General Fund pursuant to Section 44 of Book VI, E.O. No. 292 and Section 3 of B.P. Blg. 325.

"Treasury Fiscal Examiners" refer to the Fiscal Examiner of the Bureau of the Treasury assigned in every province/city, charged with the primary function of 1) reporting national collections deposited with AGDBs by NCOs and LTs; 2) ascertaining the correct and full amount of national revenues collected; 3) and ensuring the deposit on the day of collection or on the next banking day with AGDB.

III.

RESPONSIBILITIES OF :**1. NCO/LT**

- a. Prepare LC for the day. Each LC shall be prepared in triplicate and shall be numbered. The date of the LC shall be the date of collection regardless of the date of deposit. The LC for collections received and deposited on the same day shall be labeled A. (See sample form attached as Annex A). The LC for collections received on the same day but deposited the next banking day shall be labeled B. (See sample form attached as Annex B). Collections pertaining to previously dishonored check shall be footnoted making reference to date subject check was deposited. (See sample forms attached as Annexes A and B).
- b. Deposit all National Collections to the Savings Account of the TOP in AGDB Branch to which they are accredited by the TFE.
- c. Collections received after banking hours or after deposit had been made, shall be deposited the next banking day.
- d. Fill up AGDB's deposit slip in triplicate, indicate the LC number on deposit slip. Attach LC to the validated deposit slip copy for TFE.

2. AGDB BRANCH AND H.O.

- a. Receiving teller shall validate 3 copies of deposit slip, stamp teller's name and sign.
- b. Distribute copies of validated deposit slip as follows:
original AGDB branch
second copy NCO/LT
third copy (with attached list of collections) - TFE
- c. Notify the NCO/LT of dishonored check, copy furnish the TFE.
- d. Prepare Daily Summary of deposits of national collections and submit together with the third copy of validated deposit slip to the TFE.
- e. The AGDB HO, based on the reports of its branches, shall issue/deliver a credit advice to the TOP. Attach to the credit advice a daily summary of deposits by branches arranged as to Regional Offices.
- f. For reports of AGDB branches in Metro Manila, AGDB-HO shall deliver the credit advice to TOP not later than Day 2 from deposit value date.
- g. For reports of AGDB branches outside Metro Manila, AGDB-HO shall deliver the credit advice to TOP not later than Day 3 from deposit value date.

3. TFE:

- a. Pick up daily validated deposit slip with attached LC and Daily Summary of Deposits from AGDB.
- b. Match/Reconcile the amounts of validated slips with AGDB Branch Daily Summary of Deposits.
- c. Require NCO/LT concerned to demand the refund of dishonored check and deposit the refund upon receipt.
- d. Prepare daily report (See sample form attached as Annex C).
- e. Send daily report to Regional Office daily.

4. TREASURY REGIONAL OFFICE:

- a. Sum up and consolidate all daily reports of provincial fiscal examiners in the Region on a per day basis.
- b. Submit immediately to BTr-Co: TARD the Daily Consolidated Summary of Deposited Collections-A (DCSDC-A) through fax using the prescribed format (See sample form attached as Annex D). Submit whatever report is available daily without waiting for the other reports. Late reports of TFE shall be dated by the Region as of the date of deposit (date of provincial report).
- c. Mail the original copy of the DCSDC-A faxed to Central Office and the DCSDC-B. (See sample form attached as Annexes D and E).

IV.**REPEALING CLAUSE**

Provisions of DOF Order No. 14-94 inconsistent herewith are hereby repealed or modified accordingly.

V.**SANCTIONS**

Failure to comply with the requirements of this Order shall subject the responsible officer and employee to appropriate criminal and/or administrative action.

VI.**EFFECTIVITY**

This Department of Finance Order shall take effect on June 1, 1996.

Adopted: 22 May 1996

(SGD.) ROBERTO F. DE OCAMPO

Secretary

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